

Add to Title 5, Section 501, New Section 59B, referring to first draft HR 3962

Page 302, Line 14 reads:

“(14) of an Indian tribe (as defined in such section).”

Insert the following on Page 302 after Line 14:

“(H) Membership in a health care sharing ministry.”

Insert the following on Page 304 after Line 6:

“(7) Health Care Sharing Ministry – The term “health care sharing ministry” means an organization:

“(A) Which is described in section 501 (c) (3) of the Internal Revenue Code and is exempt from taxation under section 501 (a) of the Internal Revenue Code;

“(B) Which shares medical expenses (as defined in section 213 (d) of the Internal Revenue Code) among members who share a common set of ethical or religious beliefs and which sharing occurs in accordance with those beliefs;

“(C) Where the sharing of medical expenses as provided in (B) is fully portable and not dependent upon a member’s state of residence or place of employment; and

“(D) Where no member’s membership is canceled due to the subsequent development of any medical condition.”

“(E) Which has itself or a predecessor in interest been in existence at all times since December, 31, 1999;

“(F) Which has engaged in the sharing of medical expenses submitted by its members, as provided in B, for at least 10 years; and

“(G) Which conducts an annual audit performed by an independent certified public accounting firm in accordance with U.S. generally accepted accounting principles which is made available to the public upon request.

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